



**COUNTY OF LOS ANGELES  
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January 27, 2009

TO: Supervisor Don Knabe, Chairman  
Supervisor Gloria Molina  
Supervisor Mark Ridley-Thomas  
Supervisor Zev Yaroslavsky  
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe *Wendy L. Watanabe*  
Acting Auditor-Controller

SUBJECT: **VISTA DEL MAR CHILD AND FAMILY SERVICES CONTRACT  
COMPLIANCE REVIEW – A WRAPAROUND PROGRAM AND  
MENTAL HEALTH SERVICE PROVIDER**

We completed a fiscal and program review of Vista Del Mar Child and Family Services (Vista or Agency) to determine the Agency's compliance with two separate County contracts. The Agency contracts with the Department of Children and Family Services (DCFS) to operate the Wraparound Approach Services (Wraparound) Program and the Department of Mental Health (DMH) to provide mental health services.

**Background**

Under the DCFS' Wraparound Program, Vista provides individualized services to children and their families such as therapy, housing, educational and social assistance. Under the contract with DMH, Vista provides mental health services which include interviewing program participants, assessing their mental health needs and developing and implementing a treatment plan. Vista is located in the Second District.

DCFS paid Vista on a fee-for-service basis at \$4,184 per child, per month or approximately \$3 million for Fiscal Year (FY) 2007-08. DMH paid Vista between \$1.89 and \$2.49 per minute of staff time (\$113.40 to \$149.40 per hour) or approximately \$8.2 million for FY 2007-08.

### **Purpose/Methodology**

The purpose of the program review of the mental health program services was to determine the appropriateness of the services provided based on available documentation. This included a review of a sample of the Agency's billings, participant charts and personnel and payroll records. We also interviewed a number of the Agency's staff.

The purpose of the fiscal review of the Wraparound Program and mental health services was to determine whether Vista appropriately accounted for and spent Wraparound and DMH funds providing the services outlined in their County contract. We also evaluated the adequacy of the Agency's accounting records, internal controls and compliance with federal, State and County guidelines.

### **Results of Review**

Vista staff assigned to the County contracts possessed the required qualifications and the Agency maintained the required staffing levels. In addition, the clients interviewed were generally satisfied with the services they received. However, the Agency did not always comply with the other contract provisions. Specifically:

#### **DMH Program Review**

- The Agency did not maintain documentation to support 14% of the service days and 7% of the service minutes in our sample of billings. The amount over billed totaled \$1,461.
- The Assessments for 14 (47%) of the 30 clients sampled did not adequately describe the symptoms and behaviors that were consistent with the Agency's clinical diagnosis.
- The Client Care Plans for seven (23%) of the 30 clients sampled did not contain goals that were observable and/or quantifiable.

#### **DMH & Wraparound Fiscal Review**

- The Agency charged \$17,569 (\$16,335 to DMH and \$1,234 to Wraparound) for undocumented and unallowable expenditures.
- The Agency over charged \$4,499 to the Wraparound Program for depreciation expenditures on two vehicles.
- Salary and employee benefit expenditures for the DMH program listed on Vista's Cost Report exceeded the expenditures reported in the Agency's accounting records

by \$63,836. Management indicated that they billed DMH based on estimated employee benefit expenditures rather than actual expenditures because the information was not available at the time they prepared the Cost Report.

We have attached the details of our review along with recommendations for corrective action.

### **Review of Report**

We discussed our report with DMH, DCFS and Vista on June 9, 2008. In their attached response, the Agency concurred with our findings and recommendations. Agency management also indicated that they reversed the \$5,733 (\$1,234 + \$4,499) in questioned costs on their general ledger prior to the end of FY 2007-08. Therefore, the Wraparound Program was not billed for the questioned costs.

In addition, the Agency indicated that they would submit a revised Cost Report to DMH reducing their expenditures by \$81,632 (\$1,461 + \$16,335 + \$63,836) for the over billings identified in the report. Vista's contract with DMH is a cost reimbursement contract. However, the reimbursement amount for DMH expenditures is limited to the State Schedule of Maximum Allowances (SMA). In addition, the Agency's total DMH expenditures exceeded the SMA by more than the over billings identified in our report. Although the Agency was not over paid, they need to revise their Cost Report and reduce their expenditures by the over billings.

We thank Vista management for their cooperation and assistance during this review. Please call me if you have any questions or your staff may contact Don Chadwick at (213) 253-0301.

WLW:MMO:DC:EB

Attachment

c: William T Fujioka, Chief Executive Officer  
Dr. Marvin J. Southard, Director, Department of Mental Health  
Patricia S. Ploehn, Director, Department of Children and Family Services  
Ted Myers, Chief Deputy Director, Department of Children and Family Services  
Susan Kerr, Senior Chief Deputy, Department of Children and Family Services  
Elias Lefferman, President/CEO, Vista Del Mar Child and Family Services  
Public Information Office  
Audit Committee

**DEPARTMENT OF MENTAL HEALTH AND WRAPAROUND PROGRAMS  
VISTA DEL MAR CHILD AND FAMILY SERVICES  
FISCAL YEAR 2007-08**

**BILLED SERVICES**

**Objective**

Determine whether Vista Del Mar (Vista or Agency) provided the services billed in accordance with their contract with the Department of Mental Health (DMH).

**Verification**

We judgmentally selected 30 billings totaling 4,168 minutes from 308,448 service minutes and 15 full-day billings from 2,775 services days of approved Medi-Cal billings from September and October 2007. We reviewed the Assessments, Client Care Plans, Progress Notes and Weekly Summaries maintained in the clients' charts for the selected billings. The 4,168 minutes and 15 days represent services provided to 30 program participants. We also traced an additional 258 service days billed to the client attendance sheets to support the services billed.

**Results**

Vista did not provide Progress Notes to support 285 (7%) of the billed service minutes in our sample. In addition, Vista utilized client Attendance Sheets to document each client's presence in the Day Treatment Intensive and the Day Rehabilitation Programs. However, Vista's client Attendance Sheets did not contain the clients' signature for 24 (14%) of 172 service days in our sample of Day Rehabilitation Program billings. The amount over billed totaled \$1,461.

In addition, the Agency did not complete Assessments and Client Plans in accordance with the County contract.

**Assessments**

Vista did not complete Assessments in accordance with the County contract for 14 (47%) of 30 clients sampled. An Assessment is a diagnostic tool used to document the clinical evaluation of each client and establish the client's mental health treatment needs. Specifically, the Assessments did not adequately describe the symptoms and behaviors that were consistent with the Agency's clinical diagnosis. The County contract requires the Agency to follow the Diagnostic and Statistical Manual of Mental Disorders (DSM) when diagnosing clients. The DSM is a handbook published by the American Psychiatric Association for mental health professionals, which lists different categories of mental disorder and the criteria for diagnosing them.

Client Care Plans

Vista did not complete Client Care Plans in accordance with the County contract for seven (23%) of 30 clients sampled. Specifically, the Client Care Plans contained goals that were not observable and/or quantifiable.

Recommendations**Vista management:**

1. Repay DMH \$1,461.
2. Maintain documentation to support the service minutes and days billed.
3. Ensure that Assessments and Client Care Plans are completed in accordance with the County contract.

CLIENT VERIFICATIONObjectives

Determine whether the clients received the services that Vista billed DMH.

Verification

We interviewed seven participants that the Agency billed DMH for services during September and October 2007.

Results

The seven program participants interviewed stated that they received services from the Agency and that the services met their expectations.

Recommendation

There are no recommendations for this section.

STAFFING LEVELSObjective

Determine whether Vista maintained the appropriate Qualified Mental Health Professional staff to client ratios of 1:10 in its Day Rehabilitation program and 1:8 in its Day Treatment program as required by the County contract.

**Verification**

We reviewed a sample of the client attendance sheets, staff rosters and staff timecards for September and October 2007.

**Results**

Vista met the staff ratio requirements for all ten days tested.

**Recommendation**

There are no recommendations for this section.

**STAFFING QUALIFICATIONS****Objective**

Determine whether Vista's treatment staff possessed the required qualifications to provide the services.

**Verification**

We reviewed the California Board of Behavioral Sciences' website and/or the personnel files for 33 of 39 Vista treatment staff who provided services to DMH clients during September and October 2007.

**Results**

Each employee in our sample possessed the qualifications required to deliver the services billed.

**Recommendation**

There are no recommendations for this section.

**SERVICE LEVELS****Objective**

Determine whether Vista's reported service levels varied significantly from the service levels identified in the DMH contract.

DMH's contract with Vista did not specify the required service levels for FY 2006-07. Therefore, we did not perform test work in this area.

**CASH/REVENUE****Objective**

Determine whether cash receipts and revenue were properly recorded in the Agency's financial records and deposited timely in their bank account. In addition, determine whether the Agency maintained adequate controls over cash and other liquid assets.

**Verification**

We interviewed Vista's management and reviewed the Agency's financial records. We also reviewed the Agency's bank reconciliations for October 2007 for two bank accounts.

**Results**

Vista properly recorded and deposited cash receipts timely. In addition, the Agency prepared bank reconciliations appropriately.

**Recommendation**

**There are no recommendations for this section.**

**COST ALLOCATION PLAN****Objective**

Determine whether Vista's Cost Allocation Plan was prepared in compliance with the County contract and the Agency used the Plan to appropriately allocate shared program expenditures.

**Verification**

We reviewed Vista's Cost Allocation Plan and accounting records for Fiscal Year (FY) 2006-07 to ensure that expenditures were properly allocated to the Agency's programs.

**Results**

Vista's Cost Allocation Plan was prepared in compliance with the County contract and the Agency used the plan to appropriately allocate their indirect expenditures. However, as mentioned in the following section, we identified some shared program expenditures for FY 2007-08 that were not allocated in accordance with the Agency's Cost Allocation Plan.

**Recommendation**

There are no recommendations for this section.

**EXPENDITURES****Objective**

Determine whether program expenditures were allowable under the County contract, properly documented and accurately charged to the DMH and Wraparound Programs.

**Verification**

We reviewed financial records and documentation for 38 non-payroll expenditures transactions totaling \$77,692 (21 DMH and 17 Wraparound transactions totaling \$42,740 and \$34,953, respectively) between July 2007 and October 2007.

**Results**

The Agency used program funds totaling \$17,105 (\$15,871 DMH and \$1,234 Wraparound) to pay for undocumented and unallowable expenditures.

**DMH Program**

Specifically, Vista charged DMH:

- \$1,796 for undocumented expenditures.
- \$1,589 for an overpayment to their attorney who assisted the Agency with their workers' compensation claims. Specifically, the written agreement specified \$280 per hour and the Agency paid the attorney \$325 per hour.
- \$1,058 for an overpayment made to one subcontractor for psychiatric services. Specifically, the subcontractor's invoice was 26.5 hours and the Agency paid for 40 hours of service.
- \$1,022 for non-DMH related expenditures.
- \$1,302 for the monthly payment on a \$13,022 phone system installed at a facility that serves DMH and non-DMH clients. The Agency did not capitalized the asset or allocate the expenditures to the programs that benefitted from the system.
- \$964 for janitorial services at a facility that services DMH and non-DMH clients. The Agency subsequently indicated that they should have allocated \$564 to non-DMH programs.



- \$7,880 for expenditures to two subcontractors that provided administrative and professional services. However, the Agency could not identify the clients served and the nature of services provided.
- \$660 for gift cards. However, the Agency did not document the purpose of the gift cards and could not identify the clients that received them.

### Wraparound Program

Vista charged DCFS for Wraparound services:

- \$3,330 for taxi vouchers. Agency management subsequently researched the list of clients who received the vouchers and determined that \$536 was for non-Wraparound clients.
- \$698 for undocumented expenditures.

### Recommendations

**Vista management:**

4. Repay DMH \$15,871.
5. Repay DCFS \$1,234 (\$506 + \$698).
6. Ensure that program expenditures are supported by adequate documentation.
7. Ensure that only allowable program expenditures are charged to the DMH and the Wraparound Programs.
8. Ensure that shared program expenditures are allocated in accordance with the Agency's Cost Allocation Plan.

### FIXED ASSETS

#### Objective

Determine whether fixed asset depreciation costs charged to DMH and the Wraparound Programs were allowable under the County contract, properly documented and accurately billed.

#### Verification

We interviewed staff and reviewed the Agency's financial records related to fixed assets. In addition, we reviewed a sample of seven fixed assets with depreciation costs

of \$14,760 that the Agency charged to the DMH and Wraparound programs between July and October 2007.

### **Results**

Vista over charged the Wraparound program \$4,499 for depreciation expenditures on two vehicles. Agency management explained that they implemented a new process in which they recorded the vehicle expenditures based on estimates from prior period mileage logs and intended to make adjustments at six-month intervals based on actual mileage. However, as of the time of our review, the Agency did not make the adjustments.

### **Recommendation**

9. Vista management repay DCFS \$4,499.

## **PAYROLL AND PERSONNEL**

### **Objective**

Determine whether payroll expenditures are appropriately charged to the program.

### **Verification**

We traced the payroll expenditures for 20 employees totaling \$37,703 to payroll records and time reports for October 2007. We also reviewed their personnel files and interviewed 16 employees.

### **Results**

Vista charged payroll and employee expenditures to the DMH and Wraparound Programs based on estimates rather than actual time worked for nine employees in our sample that work on multiple programs. In addition, Vista billed DMH \$464 for hourly wages paid to one employee that was not documented on a timecard. Management explained that the employee was called to work unscheduled hours after their timecard was completed.

Vista also needs to strengthen its internal controls over Payroll and Personnel. Specifically, the Agency did not always ensure that a supervisor reviewed and approved time reports and management did not properly document approval of the salary rate paid to one employee in our sample.

**Recommendations****Vista management:**

10. Bill payroll expenditures based on actual hours worked each day by program.
11. Repay the DMH program \$464.
12. Ensure that time reports and salary rates are reviewed and approved.

**COST REPORT****Objective**

Determine whether Vista's FY 2006-07 Cost Report was completed in accordance with the County contract.

**Verification**

We traced the Agency's FY 2006-07 Cost Report to the Agency's general ledger.

**Results**

DMH's salaries and employee benefit expenditures listed on Vista's Cost Report exceeded the expenditures reported in the Agency's accounting records by \$63,836. Management indicated that they charged DMH for estimated employee benefit expenditures rather than actual expenditures because the information was not available at the time they prepared the Cost Report.

Although Vista is a Cost Reimbursement contractor, the reimbursement amount is limited to the State Schedule of Maximum Allowances (SMA) for the service units provided. The Agency's total expenditures exceeded the SMA by more than \$63,836 for the service units it provided. As a result, the Agency was not over paid for the expenditures identified above. However, federal and State law requires agencies to submit accurate Cost Reports. In addition, the State uses Cost Report information from agencies to establish future SMAs. Therefore, the Agency needs to submit a corrected Cost Report to DMH.

**Recommendations****Vista management:**

13. Submit a corrected Cost Report to DMH that excludes the \$63,836 over reported for employee benefits.

14. Ensure that costs billed to DMH are based on actual expenditures and not estimates.

### **PRIOR YEAR FOLLOW-UP**

#### **Objective**

Determine the status of the recommendations reported in prior monitoring review completed by the Auditor-Controller.

#### **Verification**

We verified whether the outstanding recommendations from the contract compliance review report for Wraparound Approach Services Program were implemented. The report was issued on April 30, 2007.

#### **Results**

The prior monitoring report contained five recommendations. Vista implemented three recommendations. The remaining two recommendations are similar to recommendations 6 and 7 noted in this report. Vista needs to require the Agency to ensure that Wraparound funds are solely used for the Wraparound Program and maintain adequate supporting documentation for the expenditures charged to the Wraparound program.

#### **Recommendation**

15. Vista management implement the outstanding recommendations.



- VISTA DEL MAR CHILD AND FAMILY SERVICES
- REISS-DAVIS CHILD STUDY CENTER
- JULIA ANN SINGER CENTER
- HOME-SAFE
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\*\*Deceased

October 16, 2008

Ms. Wendy L. Watanabe, Acting Auditor-Controller  
County of Los Angeles Dept. of Auditor-Controller  
Kenneth Hahn Hall of Administration  
500 West Temple Street, Room 525  
Los Angeles, CA 90012

**RE: Vista Del Mar Child & Family Services  
Contract Compliance Review, Wraparound and DMH programs  
Agency Response and Corrective Action Plan**

Dear Ms. Watanabe:

Vista Del Mar's responses to the December 2007 Contract Compliance Review of our Wraparound and DMH programs are outlined below.

### **BILLED SERVICES—PROGRESS NOTES, ASSESSMENTS, CLIENT CARE PLANS**

Vista has established a system where the client's clinician (or, if the client is not receiving mental health services at Vista, a staff clinical coordinator) is assigned responsibility for insuring that all appropriate DMH documentation (assessments, testing results, copies of IEP's, the CCCP) is completed timely and in accordance with the County contract, and filed in the client's chart. A service integration team ("SIT") meeting is held within 30 days of enrolling each Wraparound client to review his/her needs, to establish appropriate goals, and to complete the CCCP.

### **EXPENDITURES**

- The Agency mistakenly charged \$1231 of computers and \$565 of supplies to a DMH program, rather than to a non-DMH program managed by the same director. These 2007-08 expenses have been re-classed to the non-DMH program. We also held two separate mandatory trainings in summer 2008 to educate Program Directors and A/P staff about the importance of using the proper cost center codes, already set up, to distinguish between multiple Vista programs overseen by the same manager.
- A portion of food costs charged to Wraparound were actually incurred for a non-Wraparound training session overseen by the Wraparound program director. We have re-classed the \$515 of costs to the training program.

Member



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- The \$1589 payment to Vista's attorney was questioned because the agency didn't have a copy of the revised agreement specifying the attorney's current rates of \$325/hour. The contract we had on file reflected old rates of \$280/hour. We have tagged the \$1589 with our "unallowable" project code to insure this expense is not included in any government reports, including our 2007-08 DMH cost report. We have obtained a contract that reflects the current rates charged by our attorney. We have also completed the set up of a contractor data base that lists Agency contractors, contract dates and terms, and other information. Our two Accounts Payable employees now refer to this data base before making payments to independent contractors. Payments are not made unless all contract information is current and the invoice matches the contract terms.
- The \$1058 of questioned charges paid to a subcontractor arose because it is difficult to find a contract psychiatrist who doesn't require a guaranteed minimum number of hour's payment, to be paid regardless of client need and/or cancellations. We paid the psychiatrist that guaranteed minimum even though in this case she worked fewer hours. We have tagged the \$1058 with our "unallowable" project code to insure this expense is not included in any government reports, including our 2007-08 DMH cost report, and are reviewing how to better address this situation going forward.
- The Auditor Controller questioned \$183 of payments made in excess of a current lease agreement. The Agency had verbally agreed to pay for parking spaces, but this was not documented in the lease agreement. We have tagged the \$183 with our "unallowable" project code to insure it will not be included in any government reports, including our 2007-08 DMH cost report, and we've requested an updated written lease agreement.
- The Agency mistakenly charged \$1022 of award statues to a DMH program rather than to a non-DMH program managed by the same program director. These 2007-08 expenses have been correctly re-classed to the non-DMH program. We also held two separate mandatory trainings in summer 2008 to educate our Program Directors and our A/P staff about the importance of using the proper cost center codes, already set up, to distinguish between multiple Vista programs overseen by the same manager.
- Vista erroneously expensed the \$1,302 down payment on a \$13,022 phone system; this should have been capitalized and has since been re-classed to fixed assets. The Agency also did not properly allocate the initial expense among the six programs, housed in the same building, which shared the new phone system. We have since assigned a Staff Program Accountant to monitor charges made to this facility—which houses DMH, private pay and city-funded programs—to insure expenses and allocations are accurate.
- The Agency charged a DMH program for the entire \$940 monthly janitorial bill when part of the bill (\$564) should have been charged to a non-DMH program sharing the office space. This amount was re-classed and the A/P template used to allocate this bill has been reviewed and updated.
- Of \$3330 in taxi vouchers charged to the Wraparound program, \$536 was actually for non-Wraparound clients. The Agency has re-classed the \$536 to the correct program and has discussed with Wraparound staff the importance of noting client first name, last initial, and **Vista program** on cab vouchers to insure charges are properly expensed.

**Vista Del Mar Child and Family Services, page 3**

- Two payments totaling \$7880 made to two contractors were mistakenly charged to DMH. The charges should have been expensed to a non-DMH program managed by the same program director. The expenses have been re-classed to the proper program. We also held two separate mandatory trainings in summer 2008 to educate Program Directors and A/P staff about the importance of using the proper cost center codes to distinguish between multiple Vista programs overseen by the same manager.
- The Agency's auxiliary group purchased \$660 of gift cards to give to Agency DMH clients at the holidays. These gift cards were mistakenly charged to DMH instead of the auxiliary group; this expense has been re-classed.
- Our Agency re-classed all questioned expenditures **before** we prepared our 2007-08 DMH Cost Report, so there are no expenses to "repay" DMH.
- Similarly, our Agency re-classed all the questioned expenditures **before** preparing our 2007-08 Wraparound fiscal report, so expenses are properly represented and no repayment should be necessary.
- We have attached copies of journal entries posted to re-class the questioned expenses.

**FIXED ASSETS**

- The Agency has adjusted 2007-08 vehicle depreciation expense to properly charge the correct portion, based on vehicle mileage logs, to Wraparound and the other agency programs that use the vehicles. We have also updated our vehicle expense and depreciation templates to insure we use accurate allocations based on quarterly analysis of vehicle use.
- Since the Agency re-classed all the questioned expenditures **before** preparing our 2007-08 Wraparound fiscal report, expenses are properly represented and no repayment should be necessary.

**PAYROLL AND PERSONNEL**

- The Agency agrees that timecards should include hours worked and signatures from both the employee and his/her supervisor. Our CEO and CFO hosted a mandatory program manager meeting in June 2008 to discuss this, and staff response has been excellent. Timesheets and time reports are now submitted with the appropriate signatures and documentation.

**COST REPORT**

- After the Agency prepared our 2006-07 Cost Report, which was due 9/15/07, we discovered an error in our year end vacation accruals. The correction led to a net reduction of about \$64,000 to our DMH payroll expense.
- Vista is on the cost reimbursement system with DMH. The agency's actual costs per unit of service have traditionally run higher than the State Maximum Allowance (SMA) rates that DMH will pay. This was again the case when we submitted our 2006-07 Cost Report.

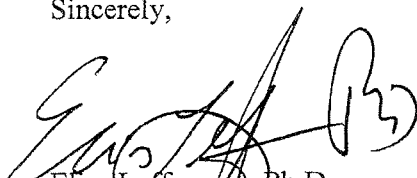
Vista Del Mar Child and Family Services, page 4

- We discussed the issue with our external auditors when they came on-site in late September 2007. We re-worked the cost report with them and determined that **even with the \$64K expense reduction, Vista's cost per unit was still higher than the SMA's**, which meant that **re-filing an amended cost report with the \$64K expense reduction would have no effect on our 2007-08 rates of reimbursement. In either case, the Agency would be paid at the SMA's.**
- Our auditors advised there was no need to file an amended 2006-07 cost report.
- The Agency is willing to re-file the 2006-07 cost report if DMH requires this but notes again that doing so would not affect the Agency's rates of payment.

Our Agency generally agrees with the internal control suggestions made in the Auditor Controller report and has already taken steps, as outlined above, to implement these suggestions.

We greatly appreciate the hard work and collaboration demonstrated by the Auditor Controller team that performed our audit. Please contact our Chief Financial Officer Michelle McDonald at (310) 836-1223, x 222 if you have questions or need additional information.

Sincerely,



Elias Lefferman, Ph.D.  
President/CEO



L. Michelle McDonald  
Chief Financial Officer



# Vista Del Mar Child and Family Services

## Batch Detail Report

Batch number: 18943

Description: Reclass Incorrect Expenditure

Transactions: 20

Balance: \$0.00

Status: Posted

Date posted: 6/24/2008

Posted by: Beth

Created on: 6/23/2008

Created by: ElaineS

Last changed on: 6/24/2008

Trans.	Account Number	Account Description	Journal	Reference	Date	Debit Amount	Credit Amount
1 (R)	01-7335-40-401	COMPUTERS HARDWARE/SOFTWARE <\$K	JOURNAL	R/C equipment to NPS #11-DMH	5/31/2008	\$1,230.71	
2 (R)	01-7335-50-365	COMPUTERS HARDWARE/SOFTWARE <\$K	JOURNAL	R/C equipment to NPS #11-DMH	5/31/2008		\$1,230.71
3 (R)	01-7340-55-407	PROGRAM SUPPLIES	JOURNAL	R/C JAS Afterschool Supes #12-DMH	5/31/2008	\$565.07	
4 (R)	01-7340-50-365	PROGRAM SUPPLIES	JOURNAL	R/C JAS Afterschool Supes #12-DMH	5/31/2008		\$565.07
5 (R)	01-7111-63-328	FOOD	JOURNAL	R/C Food to LATC - #33-WRAP	5/31/2008	\$514.61	
6 (R)	01-7111-63-333	FOOD	JOURNAL	R/C Food to LATC - #33-WRAP	5/31/2008		\$514.61
7 (R)	01-7961-10-100	MEMBERSHIP DUES	JOURNAL	R/C Dues to cc 100 -- #20-DMH	5/31/2008	\$1,166.67	
8 (R)	01-7961-50-350	MEMBERSHIP DUES	JOURNAL	R/C Dues to cc 100 -- #20-DMH	5/31/2008		\$1,166.67
9 (R)	01-7961-10-100	MEMBERSHIP DUES	JOURNAL	R/C Dues to cc 100 -- #39-WRAP	5/31/2008	\$777.78	
10 (R)	01-7961-63-332	MEMBERSHIP DUES	JOURNAL	R/C Dues to cc 100 -- #39-WRAP	5/31/2008		\$777.78
11 (R)	01-7525-40-401	GUARD & JANITORIAL SERVICES	JOURNAL	R/C 60% Janitorial to NPS--#17-DMH	5/31/2008	\$564.00	
12 (R)	01-7525-50-365	GUARD & JANITORIAL SERVICES	JOURNAL	R/C 60% Janitorial to NPS--#17-DMH	5/31/2008		\$564.00
13 (R)	01-7220-55-345	CONSULTING & PROFESSIONAL FEES	JOURNAL	R/C Carol Ziff to Grad Ctr -- #7-DMH	5/31/2008	\$5,000.00	
14 (R)	01-7220-50-364	CONSULTING & PROFESSIONAL FEES	JOURNAL	R/C Carol Ziff to Grad Ctr -- #7-DMH	5/31/2008		\$5,000.00
15 (R)	01-5541-55-345	STAFF AWARDS	JOURNAL	R/C Awards to RD grads--#10-DMH	5/31/2008	\$1,021.99	
16 (R)	01-7331-50-364	OFFICE SUPPLIES	JOURNAL	R/C Awards to RD grads--#10-DMH	5/31/2008		\$1,021.99
17 (R)	01-7619-20-253	ARTWORK FOR RECOGNITION	JOURNAL	R/C Gift cards from FJAS - #19-DMH	5/31/2008	\$660.00	
18 (R)	01-7619-50-365	ARTWORK FOR RECOGNITION	JOURNAL	R/C Gift cards from FJAS - #19-DMH	5/31/2008		\$660.00
19 (R)	01-7211-10-100	ATTORNEY FEES	JOURNAL	R/C Legal Fee over contract--#4-DMH	5/31/2008	\$1,589.00	
20 (R)	01-7211-50-350	ATTORNEY FEES	JOURNAL	R/C Legal Fee over contract--#4-DMH	5/31/2008		\$1,589.00
						\$13,089.83	\$13,089.83

Attachment

Vista Del Mar Child and Family Services									
General Ledger Report									
Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance			
Account:	01-7433-50-396 (TELEPHONE EXPENSE)								
7/1/2007			Account Beginning Balance			\$0.00			
7/19/2007	16102-227	ACCOUNTS PAYABLE	VERIZON ONLINE-ACC 1934053	\$10.48					
7/31/2007	16299-153	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACC 310 451 9747 031224	\$153.33					
7/31/2007	16299-159	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACC 310 393 4638 910103	\$12.13					
8/16/2007	16396-17	ACCOUNTS PAYABLE	VERIZON ONLINE-ACC 1934053	\$10.48					
9/5/2007	16542-38	ACCOUNTS PAYABLE	MCI-ACC 08671211602	\$5.00					
9/5/2007	16542-145	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACC 310 451-9747 031224	\$135.67					
9/27/2007	16707-42	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACC 01 1778 1156080193 01	\$12.79					
10/11/2007	16828-67	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACC 01 1778 1201255937 08	\$141.35					
10/11/2007	16828-73	ACCOUNTS PAYABLE	VERIZON ONLINE-ACC 1934053	\$10.48					
10/11/2007	16828-79	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACC 01 1778 1156080193 01	\$11.21					
10/31/2007	17005-141	ACCOUNTS PAYABLE	VERIZON WIRELESS-ACCT# 01 1778 121255927 08	\$141.35					
11/9/2007	17108-66	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCT#011778120125593708	\$145.55					
11/14/2007	17056-110	ACCOUNTS PAYABLE	SCOTTEL VOICE & DATA-DWN PYMT ON TELEPHONE SYSTEM	\$1,302.25					
11/14/2007	reclassified	ACCOUNTS PAYABLE	SCOTTEL VOICE & DATA-2059/4008314		\$1,302.25				
12/5/2007	17343-86	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCT# 01 1778 1201255937 08	\$130.34					
12/5/2007	17345-5	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCT# 01 1778 1201255937 08	\$130.47					
12/5/2007	17345-6	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-071119		\$130.34				
12/12/2007	17404-123	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCOUNT NO. 01 1778 1156080 193 01	\$11.28					
12/31/2007	18631-27	JOURNAL	Reclass FSSM Telephone expense for July-Dec 2007		\$931.57				
12/31/2007	18631-33	JOURNAL	Reclass FSSM Telephone expense for July-Dec 2007	\$728.40					
1/8/2008	17577-51	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCT NO. 01 1778 1201255937 08	\$130.31					
1/8/2008	17577-57	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-01 1778 1156080193 01	\$11.28					
1/15/2008	17631-3	ACCOUNTS PAYABLE	SOUTHERN CALIFORNIA-ACC 2-03-906-3011	\$138.46					
1/15/2008	17638-58	ACCOUNTS PAYABLE	ROBIN SHEINER-MILEAGE/EXPENSE REIMBURSEMENT	\$8.40					
1/25/2008	17720-66	ACCOUNTS PAYABLE	SOUTHERN CALIFORNIA-ACCOUNT NO 2-03-906-3011	\$118.42					
1/25/2008	17720-80	ACCOUNTS PAYABLE	VERIZON ONLINE-ACCOUNT NO. 1934053	\$20.98					
2/5/2008	17793-7	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCT# 01 1778 1201255937 08	\$130.59					
2/19/2008	17904-88	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCOUNT NUMBER 01 17781156080 19301	\$11.24					
3/4/2008	18032-68	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCOUNT NUMBER 01 1778 1201255937 08	\$136.99					
3/11/2008	18103-170	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCOUNT #01 1778 1156080193 01	\$12.61					
3/24/2008	18222-155	ACCOUNTS PAYABLE	VERIZON ONLINE-ACCT3 1934053	\$20.98					
3/31/2008	18663-27	JOURNAL	Reclass FSSM Telephone expense for Jan-March 2008	\$740.26					
3/31/2008	18663-33	JOURNAL	Reclass FSSM Telephone expense for Jan-March 2008	\$543.23					
4/10/2008	18372-116	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCOUNT#01 1778 1156080193 01	\$12.04					
4/10/2008	18372-122	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCT# 01 1778 1201255937 08	\$141.36					
4/16/2008	18398-85	ACCOUNTS PAYABLE	OFFICE DEPOT, INC.-ACCT # 30344622	\$20.14					
4/30/2008	18751-16	JOURNAL	Reclass FSSM Telephone expense for April 2008	\$173.54					
4/30/2008	18751-22	JOURNAL	Reclass FSSM Telephone expense for April 2008	\$160.97					
5/15/2008	18647-62	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCT# 01 1778 1201255937 08	\$2.85					
5/15/2008	18647-69	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCT# 01 1778 1156080193 01	\$8.79					
6/12/2008	18914-178	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCT# 01 1778 1201255937 08	\$106.12					
6/12/2008	18914-185	ACCOUNTS PAYABLE	VERIZON CALIFORNIA-ACCT# 01 1778 1156080193 01	\$8.75					
6/25/2008	18978-179	ACCOUNTS PAYABLE	SCOTTEL VOICE & DATA-CUST #SC FSSM	\$35.00					
6/30/2008			Account Subtotals	\$4,872.07	\$3,277.96				
6/30/2008			Account Net Change			\$1,594.11			
6/30/2008			Account Ending Balance			\$1,594.11			